

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Clay Community Schools (1125)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$727,136	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$5,266,113	\$5,899,053	\$5,894,894	\$6,583,146	25%	12%	12%
	11200 Regular Programs; Middle/Junior High	\$1,679,712	\$2,632,899	\$2,686,825	\$3,194,940	90%	21%	19%
	11300 Regular Programs; High School	\$3,216,744	\$3,359,355	\$3,399,435	\$4,139,646	29%	23%	22%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$61,025	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$38,626	\$59,178	\$60,163	\$75,067	94%	27%	25%
	11430 Vocational Education; Distributive Education	\$45,646	\$38,765	\$35,401	\$58,163	27%	50%	64%
	11450 Vocational Education; Consumer and Homemaking	\$145,992	\$209,104	\$213,693	\$281,864	93%	35%	32%
	11470 Vocational Education; Business Education	\$18,757	\$37,764	\$35,047	\$38,365	105%	2%	9%
	11480 Vocational Education; Industrial Education A	\$141,637	\$126,030	\$130,158	\$158,298	12%	26%	22%
	11630 Regular Programs; Alternative Education Programs; High School	\$55,889	\$161,720	\$137,829	\$173,801	211%	7%	26%
	11910 Other Regular Programs; Competency Testing	\$12,738	\$30,938	\$38,386	\$39,454	210%	28%	3%
	12100 2007 Account Code - Gifted and Talented	\$1,273	\$13,543	\$17,213	\$11,127	> 500%	-18%	-35%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$30,728	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$307,074	\$462,965	\$439,224	\$566,668	85%	22%	29%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$140,345	\$171,234	\$167,857	\$246,753	76%	44%	47%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$37,403	\$41,850	\$43,986	n/a	18%	5%
	12320 Physical Impairment; Multiple Disabilities	\$113,414	\$60,965	\$59,261	\$65,992	-42%	8%	11%
	12330 Physical Impairment; Visual Impairment	\$0	\$1,710	\$448	\$0	n/a	-100%	-100%
	12340 Physical Impairment; Hearing Impairment	\$59,712	\$96,703	\$88,679	\$110,328	85%	14%	24%
	12350 Physical Impairment; Homebound	\$24,957	\$63,691	\$40,691	\$31,570	26%	-50%	-22%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$131,358	\$275,783	\$301,350	\$359,598	174%	30%	19%
	12510 Culturally Different; Communication Disorders	\$150,712	\$199,193	\$146,097	\$278,217	85%	40%	90%
	12520 Culturally Different; Compensatory	\$967	\$0	\$433	\$384	-60%	n/a	-11%
	12610 Learning Disability	\$537,513	\$1,000,413	\$1,022,099	\$1,254,153	133%	25%	23%
	12710 Equal Opportunity At Risk	\$59,816	\$46,143	\$54,533	\$69,730	17%	51%	28%
	12810 Special Education Preschool	\$75,568	\$144,479	\$128,625	\$143,055	89%	-1%	11%
	12900 Other Special Programs	\$87,486	\$60,678	\$105,506	\$116,345	33%	92%	10%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$25,974	\$21,364	\$40,843	\$51,642	99%	142%	26%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,943	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$16,280	\$38,112	\$17,477	\$14,332	-12%	-62%	-18%
	14100 Summer School Programs; Elementary	\$5,955	\$6,930	\$7,565	\$30,943	420%	347%	309%
	14200 Summer School Programs; Middle/Junior High School	\$5,196	\$0	\$0	\$6,596	27%	n/a	n/a
	14300 Summer School Programs; High School	\$81,708	\$65,451	\$67,096	\$48,246	-41%	-26%	-28%
	16100 Remediation Testing	\$98,074	\$33,601	\$32,484	\$21,952	-78%	-35%	-32%
	16200 Preventive Remediation	\$46,207	\$37,343	\$972	\$16,873	-63%	-55%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$49,520	\$16,917	\$2,765	\$43,668	-12%	158%	> 500%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$24,798	\$0	\$0	\$0	-100%	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$607	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$318,085	\$250,512	\$261,651	\$316,873	0%	26%	21%
	22220 Library/Media Services; School Library	\$150,489	\$171,250	\$195,375	\$194,008	29%	13%	-1%
	22230 Library/Media Services; Audiovisual	\$18,913	\$12,931	\$14,228	\$12,665	-33%	-2%	-11%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$85,209	\$14,281	\$0	\$0	-100%	-100%	n/a
	24100 Office of The Principal	\$1,018,389	\$1,290,299	\$1,349,605	\$1,646,740	62%	28%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$112,005	\$408,098	\$249,937	\$271,171	142%	-34%	8%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$99,905	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$540,306	\$876,528	\$895,692	\$479,784	-11%	-45%	-46%
Student Academic Achievement Total		\$15,011,608	\$18,433,327	\$18,381,385	\$22,015,034	47%	19%	20%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$1,689	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$341,023	\$394,873	\$371,358	\$471,871	38%	19%	27%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$595	n/a	n/a	n/a
	21310 Health Services; Service Area Direction	\$80,637	\$119,483	\$124,208	\$164,194	104%	37%	32%
	21410 Psychological Services; Service Area Direction	\$5,078	\$52,122	\$79,010	\$69,383	> 500%	33%	-12%

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	21420 Psychological Testing	\$86,384	\$63,324	\$59,727	\$71,008	-18%	12%	19%
	21430 Psychological Counseling	\$31,802	\$0	\$0	\$0	-100%	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$87,742	\$159,431	\$136,303	\$136,209	55%	-15%	0%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$620	\$1,132	\$0	n/a	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$102,515	\$86,491	\$103,524	\$77,519	-24%	-10%	-25%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$71,863	\$212,588	\$94,612	\$133,103	85%	-37%	41%
	22130 Improvement of Instruction; Instructional Staff Training	\$10,763	\$37,740	\$21,937	\$29,391	173%	-22%	34%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$50,267	\$27,756	\$44,662	n/a	-11%	61%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$14,955	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$120,329	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$24,019	\$33,467	\$37,682	\$33,303	39%	0%	-12%
	23190 Board of Education; Other Governing Body Services	\$0	\$765	\$0	\$0	n/a	-100%	n/a
	23210 Executive Administration; Office of The Superintendent	\$291,542	\$307,025	\$331,510	\$406,482	39%	32%	23%
	23220 Executive Administration; Community Relations	\$0	\$36,476	\$10,687	\$3,905	n/a	-89%	-63%
	23290 Executive Administration; Other Executive Administration Services	\$49,725	\$42,595	\$38,401	\$24,360	-51%	-43%	-37%
	24900 Other Support Services, School Administration	\$7,029	\$34,059	\$23,907	\$13,540	93%	-60%	-43%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$10,272	n/a	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$10,079	\$0	\$0	n/a	-100%	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$10,743	\$10,637	\$7,899	n/a	-26%	-26%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$118,962	\$161,893	\$86,354	n/a	-27%	-47%
Student Instructional Support Total		\$1,191,811	\$1,771,111	\$1,634,282	\$1,919,333	61%	8%	17%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$13,219	\$17,140	\$21,687	\$61,554	366%	259%	184%
	23160 Board of Education; Promotion Expenses	\$3,406	\$2,928	\$3,671	\$3,761	10%	28%	2%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,459	\$101,739	\$118,148	n/a	37%	16%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$21,849	\$30,599	\$31,329	\$40,403	85%	32%	29%
	25150 Fiscal Services; Payroll Services	\$28,464	\$29,536	\$30,038	\$41,521	46%	41%	38%
	25160 Fiscal Services; Financial Accounting	\$4,169	\$5,023	\$5,106	\$3,685	-12%	-27%	-28%
	25180 Fiscal Services; Property Accounting	\$100	\$0	\$15,200	\$0	-100%	n/a	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$263	\$0	\$110	\$60	-77%	n/a	-46%
	25196 Other Fiscal Services; Cash Change	\$780	\$185	\$75	\$75	-90%	-59%	0%
	25300 Printing, Publishing, and Duplicating Services	\$4,643	\$7,750	\$13,053	\$10,726	131%	38%	-18%
	25400 Planning, Research, Development and Evaluation	\$12,169	\$4,250	\$1,250	\$0	-100%	-100%	-100%
	25890 Other Technology Services	\$74,134	\$58,338	\$37,926	\$29,590	-60%	-49%	-22%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$61,510	\$74,210	\$75,931	\$94,003	53%	27%	24%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,775,488	\$2,363,864	\$2,429,032	\$2,626,243	48%	11%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,009	\$0	\$0	\$908	-10%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$265,099	\$339,151	\$453,352	\$484,712	83%	43%	7%
	26499 2007 Account Code - Other	\$280,440	\$805,684	\$818,019	\$372,359	33%	-54%	-54%
	26700 Operation and Maintenance of Plant Services; Insurance	\$72,968	\$247,521	\$164,888	\$171,964	136%	-31%	4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$17,531	\$304	\$52	\$1,533	-91%	405%	> 500%
	27010 Student Transportation; Service Area Direction	\$96,216	\$136,611	\$147,685	\$166,939	74%	22%	13%
	27100 Student Transportation; Vehicle Operation	\$669,484	\$809,289	\$797,382	\$1,026,393	53%	27%	29%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$281,971	\$485,619	\$489,832	\$604,603	114%	25%	23%
	27400 Student Transportation; Purchase of School Buses	\$476,420	\$340,942	\$644,566	\$325,045	-32%	-5%	-50%
	27500 Student Transportation; Insurance on Buses	\$20,478	\$62,870	\$47,299	\$48,402	136%	-23%	2%
	27900 Student Transportation; Other Student Transportation Services	\$35,969	\$80,969	\$75,613	\$75,698	110%	-7%	0%
	27910 Student Transportation; Bus Driver Training	\$577	\$3,945	\$2,283	\$1,723	199%	-56%	-25%
	31100 Food Services Operations; Service Area Direction	\$118,241	\$209,738	\$215,933	\$283,543	140%	35%	31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$987,228	\$1,348,929	\$1,427,722	\$1,535,691	56%	14%	8%
	33100 Community Service Operations; Direction of Community Services	\$0	\$114,297	\$124,221	\$168,677	n/a	48%	36%
	33200 Community Recreation	\$0	\$4,823	\$4,651	\$4,564	n/a	-5%	-2%
	33400 Athletic Coaches	\$170,041	\$212,490	\$213,233	\$233,049	37%	10%	9%
	33940 Child Care Services	\$0	\$0	\$442	\$0	n/a	n/a	-100%
	33950 Step Ahead	\$39,174	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$28,586	\$153,392	\$35,987	\$15,323	-46%	-90%	-57%

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Biannual Financial Report Data**

Clay Community Schools (1125)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,585	\$316,452	\$191,502	\$129,983	> 500%	-59%	-32%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$67,062	\$0	\$173,533	n/a	159%	n/a
Overhead and Operational Total		\$5,563,208	\$8,420,367	\$8,620,810	\$8,854,410	59%	5%	3%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$6,655,140	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,256	\$8,107	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$1,625	\$1,670	\$30,460	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$288,067	\$591,553	\$271,276	n/a	-6%	-54%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$918,025	\$918,025	\$917,718	n/a	0%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$147,315	\$171,327	\$203,232	n/a	38%	19%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$456,273	\$640,571	\$593,269	\$622,745	36%	-3%	5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$84,526	\$12,633	\$61,595	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$205,000	\$215,000	\$220,000	n/a	7%	2%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$142,952	\$135,582	\$127,227	n/a	-11%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,315,000	\$3,306,000	\$3,307,000	\$3,253,000	-2%	-2%	-2%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$53,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$737,517	\$824,729	\$862,709	\$386,998	-48%	-53%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$307,565	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$72,515	n/a	n/a	n/a
Nonoperational Total		\$11,253,338	\$6,495,067	\$6,886,520	\$6,435,276	-43%	-1%	-7%
prorated								
	26491 2007 Account Code - PERF	\$313,400	\$457,392	\$478,773	\$259,823	-17%	-43%	-46%
	26492 2007 Account Code - Social Security	\$1,254,503	\$1,530,366	\$1,559,395	\$779,855	-38%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$30,967	\$193,852	\$149,651	\$126,371	308%	-35%	-16%
	26494 2007 Account Code - Group Insurance	\$1,533,182	\$3,133,950	\$3,519,231	\$2,032,912	33%	-35%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$6,499	\$23,904	\$12,906	\$10,087	55%	-58%	-22%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$207,481	\$219,045	\$357,643	\$82,483	-60%	-62%	-77%
prorated Total		\$3,346,033	\$5,558,509	\$6,077,598	\$3,291,532	-2%	-41%	-46%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$17,549,644	\$22,651,344	\$23,001,508	\$24,474,032	39%	8%	6%	48.3%	55.7%	55.3%	57.6%
Student Instructional Support	\$1,375,469	\$2,099,680	\$1,985,309	\$2,107,688	53%	0%	6%	3.8%	5.2%	4.8%	5.0%
Overhead and Operational	\$6,187,547	\$9,432,292	\$9,727,259	\$9,498,589	54%	1%	-2%	17.0%	23.2%	23.4%	22.3%
Nonoperational	\$11,253,338	\$6,495,067	\$6,886,520	\$6,435,276	-43%	-1%	-7%	30.9%	16.0%	16.6%	15.1%
Grand Total	\$36,365,998	\$40,678,382	\$41,600,596	\$42,515,585	17%	5%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	52.0%	60.8%	60.1%	62.5%